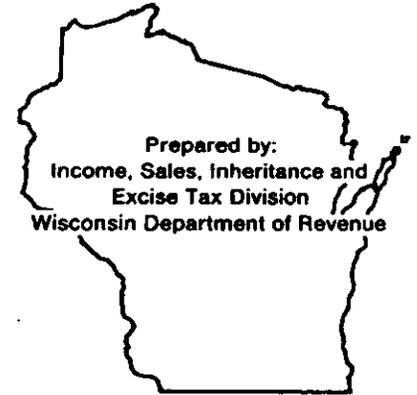


# WISCONSIN TAX BULLETIN

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NUMBER 65



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## FOUR NEW COUNTIES ADOPT SALES TAX

Effective April 1, 1990, the Wisconsin counties of La Crosse, Monroe, Shawano, and Waushara have adopted the county sales tax. There are 24 other counties that have a 1/2% county tax. An explanation of the county sales tax can be found in the December issue of the *Tax Report*, which appears on pages 43 through 46 of this Bulletin.

## REMINDER: QUICK REFUNDS AVAILABLE FOR INDIVIDUALS

The Department of Revenue has implemented a Quick Refund Program for 1989 individual income tax returns processed in 1990. The objective of the Quick Refund Program is to issue individual income tax refunds to qualifying taxpayers in as little as two weeks after the return is received by the department. The return is actually coded, keyed, and checked for computation and other errors at a later date and, if necessary, an adjustment notice is mailed.

The following requirements must be met for an individual to qualify for a quick refund:

- File a 1989 Form 1, Form 1A, or Form WI-Z on or before April 1, 1990.
- Use the department-printed mailing label

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and all the information on the label is unchanged

- Have a Wisconsin address on the department-printed mailing label.
- File a signed and complete return, including all attachments.
- Have a refund due and enter that refund amount in the quick refund box on the return.
- Claim no homestead credit and owe no delinquent taxes or delinquent debts to other state agencies.
- Mail the return to Post Office Box 38, Madison, WI 53787.

The Wisconsin individual income tax returns, Forms 1, 1A, and WI-Z, will include a quick refund box. Qualifying taxpayers will be requested to enter their amount of refund less any amount carried over to 1990 estimated taxes in the quick refund box.

For more information about the Quick Refund Program, see *Wisconsin Tax Bulletin 64*.

## NEW TAX LAWS

As reported in *Wisconsin Tax Bulletin 64*, the Wisconsin Legislature passed 3 changes to the Wisconsin tax laws on November 10, 1989. Governor Tommy Thompson signed 1989 Wisconsin Act 100 (1989 SB 361) on December 6, 1989.

In addition, sec. 71.83(4), as created by 1989 Wisconsin Act 90, provides that penalties which are applicable to the incomplete or incorrect filing of income tax returns are not applicable to the failure to report, or the incomplete or incorrect reporting of, sales and use taxes due on income tax returns. This is effective for sales and use taxes reported on an income tax return for taxable year 1988 and thereafter.

## WITHHOLDING TAX UPDATE PROVIDED TO EMPLOYERS

The department has developed a new newsletter called the "Withholding Tax Update" that will be sent to all employers registered to withhold Wisconsin income tax. This annual newsletter will provide information about new tax laws affecting employers, withholding tax procedures, and other items of information regarding the withholding of Wisconsin income tax. This newsletter will also serve as an interim update for changes in the Withholding Tax Guide, which is revised only when withholding rates change.

The first issue was sent to employers in late December with their Forms WT-7, Employer's Annual Reconciliation of Wisconsin Income Tax Withheld From Wages. A copy of the Withholding Tax Update appears on pages 39 and 40 of this Bulletin.

## EMERGENCY RULE FOR TELECOMMUNICATION SERVICES IN EFFECT

Due to recent legislation, the department has adopted an emergency rule amending sec. Tax 11.66, Wis. Adm. Code, relating to telecommunication services for sales and use tax purposes. The emergency rule became effective October 1, 1989 and will be followed by an amendment to the permanent sec. Tax 11.66. A copy of the emergency rule can be found on pages 37 to 38 of this Bulletin.

## FEDERAL TAX LAWS ENACTED IN 1989 DO NOT APPLY FOR WISCONSIN FOR 1989

As a result of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (P.L. 101-73) and the Revenue Reconciliation Act of 1989 (part of P.L. 101-239), changes have been made to the Internal Revenue Code for 1989 which may result in a difference between certain income and deduction items for Wisconsin and federal purposes for 1989.

Federal tax laws enacted during 1989 do not apply for Wisconsin purposes for 1989 unless subsequently adopted by the Wisconsin Legislature. Differences between Wisconsin and federal income and deduction items resulting from federal tax law changes not applying for Wisconsin should be reported on Wisconsin Schedule I for individuals. For other taxpayers, please refer to the 1989 forms and instructions for information on how to account for these differences.

## LABEL IT

Tax preparers have discovered that computers do a great job preparing Wisconsin tax returns. However, there's one thing that a computer cannot do and that is remember to apply the preprinted address label to the completed return.

Taxpayers who use the preprinted label get their Wisconsin refund checks faster than by not using the label. Corrections to information on the label may be made directly on the label.

For 1989 individual income tax returns, the preprinted label is green, making it easy to separate from the federal label. Preparers should remember to use these address labels, even if they are preparing and filing computerized returns for clients.

## TIPS TO SPEED REFUND PROCESSING

You can avoid delays in the processing of Wisconsin income tax returns by following these tips:

1. Use the department-printed name and address label. If the information on the label is wrong, correct the label by drawing a line through the incorrect information and printing the correct information clearly on the label.
2. Make sure entries are made on the correct lines.
3. Print words and numbers legibly.
4. Attach the correct withholding statement(s) to the return.
5. Claim only Wisconsin taxes withheld from the withholding statement(s). Many taxpayers mistakenly use the federal tax withheld, the social security tax withheld, or state tax withheld for another state.
6. Attach the necessary schedules. Many taxpayers don't attach the necessary schedules from the back side of the Form 1A and Form 1.
7. Fill in all requested information when claiming the school property tax credit. Many taxpayers claim a credit but don't fill in the rent paid or property taxes paid.
8. Attach a complete copy of the federal income tax return and schedules to the Wisconsin Forms 1 and 1NPR.
9. Check your math.
10. Sign and date the return. If you are filing a joint return, both spouses must sign the return.
11. Attach a remittance with a paper clip to the return precisely where indicated.
12. Attach any extensions of time to file to the back of the return. An extension

of time for filing a federal return automatically gives a Wisconsin extension, provided a copy of the federal extension is attached to the Wisconsin return when it is filed.

13. Use the correct year's forms in filing amended returns. Use Form 1NPR to file an amended return for a part-year resident or nonresident.

## HOW TO REPORT A DISTRIBUTIVE SHARE OF CAPITAL LOSS CARRYOVERS FROM AN ESTATE OR TRUST

After the 1989 Wisconsin Schedule WD went to print, the Internal Revenue Service released Schedule K-1 (Beneficiary's Share of Income, Deductions, Credits, Etc.) of Form 1041. The 1989 federal Schedule K-1 changes the way in which capital gains and capital loss carryovers are reported. Capital gains and capital loss carryovers are reported separately, and the capital loss carryover from federal Schedule K-1 is included with other capital loss carryovers on federal Schedule D.

Because of this change in the federal reporting of capital loss carryovers from Schedule K-1, the instructions for Wisconsin Schedule WD may not be clear with respect to how a carryover loss from a Schedule K-1 is to be reported for Wisconsin by certain persons.

The 1989 instructions for Wisconsin Schedule WD include a list of items which need to be adjusted when determining the Wisconsin capital gain or loss. When an individual is affected by any of these adjustments, the instructions indicate each separate amount from the federal Schedule D (except capital loss carryovers) is to be entered on the Wisconsin Schedule WD. Although not stated in the Schedule WD instructions, any short-term capital loss carryover amount from the federal Schedule K-1 (or Wisconsin Schedule 2K-1, if appropriate) should be entered on line 9 of Wisconsin Schedule WD. An explanation

that this is the capital loss carryover from Schedule K-1 (or 2K-1) should be included in the description column.

## CLARIFICATION ON REPORTING PROCEEDS FROM PRE-1987 INSTALLMENT SALES ON SCHEDULE WD

The instructions for the 1989 Wisconsin Schedule WD indicate that for installment sales of property disposed of during 1987 or 1988, any gain is short-term capital gain for Wisconsin if, at the time of the sale, the property was held for one year or less. This instruction also applies to installment sales of property disposed of in any year prior to 1987. Under Wisconsin law, gain from the sale of property qualifies for a 60% Wisconsin capital gain exclusion only if the property is held for more than one year.

## ADDITIONAL SCHOOL PROPERTY TAX CREDIT

A one-time additional school property tax credit, based on property taxes or rent constituting property taxes paid in 1987 or 1988, will be issued to taxpayers in April 1990 under a nonstatutory provision of 1989 Wisconsin Act 31. The additional credit checks will be automatically issued by the Department of Revenue based on 1987 and 1988 returns filed. A taxpayer is not required to file a separate claim to obtain the additional credit.

The additional credit will be computed by increasing the 1987 school property tax credit from 6.9% to 13.4% and the 1988 school property tax credit from 8.5% to 15%. The credits are computed on the first \$2,000 of property taxes or rent constituting property taxes paid during the taxable year. Persons who claimed the school property tax credit on their 1987 or 1988 Wisconsin income tax returns will normally be sent one refund check equal to the lesser of (a) the additional credit amounts of 6.5% for each year or (b) the person's "net tax liability" as computed on the 1987 and

1988 tax returns. The maximum amount of additional credit to be refunded is \$260 (\$130 if married filing separately).

Below is a series of questions and answers about the additional school property tax credit.

### 1. DO PART-YEAR RESIDENTS OF WISCONSIN QUALIFY FOR THE ADDITIONAL SCHOOL PROPERTY TAX CREDIT?

Yes. The additional amount of credit for each year must be prorated based on the ratio of Wisconsin adjusted gross income to federal adjusted gross income for that year.

### 2. DO NONRESIDENTS OF WISCONSIN QUALIFY FOR THE ADDITIONAL SCHOOL PROPERTY TAX CREDIT?

No. Nonresidents are not eligible for the original school property tax credit and therefore, do not qualify for this additional credit.

### 3. WILL AN ADDITIONAL SCHOOL PROPERTY TAX CREDIT BE ISSUED TO A DECEASED TAXPAYER?

The additional school property tax credit is based on 1987 and 1988 returns filed. If a taxpayer dies before receiving his or her credit, the additional credit amount shall be paid to the taxpayer's estate.

### 4. TO WHOM WILL THE ADDITIONAL CREDIT CHECK BE ISSUED?

The additional credit check will normally be issued in the taxpayers' names as shown on the 1988 return. Exceptions will be made when there are filing status changes from 1987 to 1988. For example, if two single persons in 1987 were married and filed jointly in 1988, individual checks will be issued for 1987 and a joint check will be issued for 1988. Also, if two married persons filed jointly in 1987 and then were divorced and filed as single in 1988, the additional credit amount for 1987 will be equally divided between spouses. These amounts will then be combined with the separate 1988 credits and issued in one check to each person.

**5. TO WHAT ADDRESS WILL AN ADDITIONAL CREDIT CHECK BE MAILED?**

An additional credit check will be mailed to the address shown on the 1988 income tax return, unless the taxpayer files a change of address with the Department of Revenue before January 31, 1990.

**6. HOW DOES A TAXPAYER FILE A CHANGE OF ADDRESS?**

A taxpayer files a change of address by providing their name(s), social security number(s), the old address, and the new address. A change of address should be mailed to the Department of Revenue, Shipping and Mailing Section, Attention: Address Change, Post Office Box 8903, Madison, Wisconsin 53708. Taxpayers may also call the department at (608) 266-8047.

**7. WILL AN ADDITIONAL SCHOOL PROPERTY TAX CREDIT CHECK BE ISSUED ON A LATE-FILED 1987 OR 1988 TAX RETURN?**

Yes. If a 1987 or 1988 tax return is filed after December 31, 1989, the additional school property tax credit check will be issued as soon as possible after receipt of the taxpayer's 1987 or 1988 income tax return.

**8. SHOULD A TAXPAYER CHANGE THE AMOUNT OF SCHOOL PROPERTY TAX CREDIT ON AN AMENDED OR LATE RETURN FILED TO REFLECT THE ADDITIONAL SCHOOL PROPERTY TAX CREDIT?**

For returns filed on or before March 15, 1990, taxpayers should claim the amount of school property tax credit as provided for in the 1987 and 1988 income tax booklet instructions. An additional property tax credit check will automatically be issued in April 1990 or as soon as possible after receipt of a late-filed income tax return. For late or amended tax returns filed after March 15, 1990, taxpayers may claim the revised amounts of property tax credit (13.4% in 1987 and 15% in 1988) on the amended or late return. See the revised credit tables on pages 41 and 42. The department will ad-

just late or amended tax returns filed after March 15, 1990, to reflect the original and additional school property tax credits allowed.

**FORMS 1099-G  
MAILED TO TAXPAYERS**

Federal law requires that the Department of Revenue provide information returns (Forms 1099-G) to persons who claimed state income tax payments as an itemized deduction on Schedule A of a federal income tax return and received a refund in 1989 from a Wisconsin income tax return. Approximately 750,000 Forms 1099-G reporting refunds received in 1989 will be mailed to taxpayers by late January 1990.

A taxpayer may have to report all or a portion of a Wisconsin income tax refund as income on a 1989 federal tax return. The refund should not be reported as income on the Wisconsin tax return.

The Form 1099-G has an explanation box on the right side showing how the refund reported to the IRS was determined. The first line shows the amount of the refund, and subsequent lines show plus or minus adjustments for amounts applied to next year's estimated taxes; endangered resources donations; late filing penalties and interest; homestead, farmland preservation, and farmers' drought credits; retirement penalties; and any other adjustments. The last line shows the amount of refund reported to the IRS.

**HOW TO OBTAIN  
WISCONSIN TAX FORMS**

During the filing season, small supplies of forms can be obtained from any Department of Revenue office. However, requests will be generally limited to 6 copies of any single form. This is necessary to prevent the supply of forms at any office from being quickly depleted and unavailable to other persons. In addition, Wisconsin libraries have a copy of Wisconsin Package WI-X which contains copies of most Wisconsin

tax forms. Reproductions may be made from Package WI-X, except in the case of items marked "Do Not Photocopy."

Practitioners or other persons requiring larger supplies should write the Wisconsin Department of Revenue, Shipping and Mailing Section, Post Office Box 8903, Madison, WI 53708.

**PACKAGE WI-X  
AVAILABLE FOR 1989**

Package WI-X contains actual size copies of most 1989 Wisconsin individual, fiduciary, and corporation income tax, gift tax, inheritance tax, motor fuel tax, sales tax, and withholding tax forms. If you have not yet ordered your 1989 Package WI-X, send your request and \$6 per copy to: Wisconsin Department of Revenue, Shipping and Mailing Section, Post Office Box 8903, Madison, WI 53708.

**AMENDING WISCONSIN  
INCOME OR FRANCHISE  
TAX RETURNS**

Wisconsin income or franchise tax returns are sometimes filed which contain errors or omissions. There are a number of reasons why a taxpayer should file an amended income or franchise tax return. Some examples of when a tax return should be amended are:

- income was overlooked and not reported on the original return
- another Form W-2 for wages not previously reported was received
- an interest statement or a Schedule K-1 from a partnership or tax-option (S) corporation arrived late
- a credit was overlooked
- an Individual Retirement Account (IRA) deduction was understated or overstated
- a federal amended return was filed

- the Internal Revenue Service changed the amount of taxable income or tax payable, and the change affects Wisconsin taxable income or tax payable
- another state adjusted a return on which a Wisconsin credit for net income tax paid to other states is based

Use Wisconsin Form 1X, Amended Return, if the original form filed was a Form 1, 1A, or WI-Z. If the original form filed was a Form 1NPR, use another Form 1NPR and mark it "amended" to amend the original return.

If the original form filed was a homestead credit claim (Schedule H) by itself, use another Schedule H and mark it "amended."

Use Wisconsin Form 4X, Amended Wisconsin Corporation Franchise or Income Tax Return, to amend a Form 4, 5, or 5S.

When filing a Form 1X, an amended Form 1NPR, or an amended Schedule H, use the form for the taxable year being amended. If an error or omission is detected before the original return is filed, make the change on the original return and do not file an amended return. Never attach an amended return to the face of an original return.

If a federal return was amended to change the amount of taxable income or tax payable, or if the amount of taxable income or tax payable has been changed by the Internal Revenue Service, any changes which also affect Wisconsin tax must be reported to Wisconsin within 90 days by filing either an amended return or a report detailing the changes. If a return for another state was amended and a credit against Wisconsin taxes has been allowed for taxes paid to that state, an amended return must be filed within 90 days if the change affects Wisconsin taxable income or the credit for taxes paid to that state.

With the exceptions as provided in sec. 71.75(2), Wis. Stats. (1987-88), a taxpayer has 4 years from the unextended due date of the original return to file an amended return.

If making a payment with the amended return, make the check or money order

payable to the Wisconsin Department of Revenue. Enter the taxpayer's social security number or corporation identification number on the front of the check or money order and attach the payment to the front of the return. If there is an additional amount due, calculate the interest and add it to the tax due. Interest on amounts due is 12% per year from the original due date of the tax return or credit claim to the date the additional amount due is paid.

Interest will be paid on all refunds of tax at the rate of 9% per year. However, by law, interest is not allowed on claims for additional homestead credit or farmland preservation credit.

## OBTAINING COPIES OF YOUR TAX RETURNS

### What is Available

Upon request, the Department of Revenue will provide copies of taxpayers' previously filed tax returns. This includes individual income tax returns, homestead credit claims, corporation or insurance franchise or income tax returns, sales and use tax returns, withholding tax returns and statements, partnership tax returns, fiduciary tax returns, and gift tax reports.

All requests for copies of returns must be made in writing or in person. Requests made by telephone or FAX will not be honored.

Individual income tax returns, partnership tax returns, and homestead credit claims are available for at least the 4 prior tax years. Income tax Forms 1 and 1NPR ordinarily include a copy of the federal tax return, which will be provided when a Form 1 or 1NPR copy is requested.

Copies of Forms 1A and WI-Z generally do not include copies of the federal tax return because federal copies are not required when filing those forms. Wage statement copies are not available with Forms 1A and WI-Z.

Withholding statements and fiduciary tax returns are available for at least the 5 prior

tax years. Gift tax reports are available for at least the 3 prior tax years for donor reports and 8 years for donee reports. Corporation or insurance franchise or income tax returns and microfilmed copies of sales, use, and withholding tax returns are available for at least the 10 prior tax years.

For all years prior to the retention periods indicated, limited information is available from department tax rolls, even though copies of complete tax returns are not available.

Copies of tax returns are generally not available until several months after they are filed. For example, an individual income tax return or homestead credit claim filed by April 15 of any year is normally not available for copying until November of that year.

### Who May Request Copies

A taxpayer or corporation officer may request copies of their own tax returns.

Persons other than the taxpayer or corporation officer may also request copies of tax returns. However, a power of attorney form or other written authorization, signed by the taxpayer or corporation officer, is required as part of the request.

Requests for copies of a deceased taxpayer's tax returns must include a certified domiciliary letter and be signed by the personal representative of the estate. If there is an estate, a certified copy of the death certificate and a statement of the reason for the request is required.

### Fees

The fee for obtaining copies of tax returns is \$1.50 for each return requested. There is an additional fee of 25¢ per return for a certified copy. Requests received without payment will be processed and a bill will be included with the copy mailed to the requester.

### How to Request

Written requests for copies must include the following:

1. Name(s) and address on the requested tax return.
2. Social security number(s) or other identification number of the taxpayer.
3. Year(s) or period(s) of the tax return being requested.
4. Address to which the copies are to be mailed.
5. Signature of the taxpayer or corporation officer.

### Where to Direct Requests

**Written Requests:** Mail your request to Wisconsin Department of Revenue, Central Files Section, Post Office Box 8903, Madison, WI 53708.

**In-Person Requests:** Make your request at the Department of Revenue, Audit Bureau, 4638 University Avenue, Room 132, Madison, Wisconsin. Office hours are 7:45 a.m. to 4:30 p.m. Proper identification (e.g., a driver's license) is required.

### Questions

If you have questions about obtaining copies of tax returns, you may call the Department of Revenue in Madison. Call (608) 266-2890 for information about individual income tax returns, homestead credit claims, gift tax reports, and fiduciary tax returns, and (608) 266-0678 for information about all other returns.

## CORPORATION FILING REQUIREMENTS

### Domestic Corporations

Corporations chartered by Wisconsin, called domestic corporations, must file a Wisconsin return unless specifically exempt. A Wisconsin return is required to be filed even though the domestic corporation has no operations or conducts all its operations outside Wisconsin.

If a domestic corporation has no operations, a properly signed Wisconsin franchise or income tax return with a statement that the corporation has no income or ex-

penses and the corporation is completely inactive is sufficient. If a domestic corporation is active but has no Wisconsin operations, a complete return must be filed to ensure that income is reported correctly.

### Foreign Corporations

Corporations chartered by states other than Wisconsin, called foreign corporations, that wish to transact business in Wisconsin must obtain a Certificate of Authority from the Wisconsin Secretary of State. Foreign corporations holding a Certificate of Authority are required to file a Wisconsin franchise or income tax return even though the corporation transacts no business in Wisconsin. Also, any foreign corporation not holding a Certificate of Authority that has nexus in Wisconsin is required to file a Wisconsin franchise or income tax return.

Foreign corporations required to file a Wisconsin return that transact no business in Wisconsin should enter the statement "No Business Transacted in Wisconsin" on the Wisconsin franchise or income tax return they file. The return must be signed.

### Inactive Corporations

Corporations transacting no business within and outside Wisconsin for an entire taxable year may file Wisconsin Form 4H, Declaration of Inactivity, in lieu of a Wisconsin franchise or income tax return. If Form 4H is filed, no future Wisconsin franchise or income tax returns are required to be filed until the corporation begins transacting business or is requested by the department to do so.

### Liquidated Corporations

Corporations that liquidate during the taxable year are required to file a final Wisconsin franchise or income tax return reporting the disposition of assets and liquidating dividends made to shareholders. A copy of the plan of liquidation and federal Form 966 must be attached to the final Wisconsin return.

### When to File

A Wisconsin corporation franchise or income tax return, including Form 4H, is due the 15th day of the 3rd month following the close of the corporation's taxable year.

**Exception:** Corporations filing a short period return for taxable years beginning on or after August 1, 1988, must file their Wisconsin return on or before the federal due date.

### Failure to File

If a corporation fails to file a Wisconsin franchise or income tax return, including Form 4H, by the due date, the department will issue a late filing fee of \$10 if less than 60 days late or \$20 if 60 or more days late. If the required return is not filed after the corporation is contacted by the department, the department will issue an assessment based on estimated income. The requested corporation's return should not be confused with the annual report (Form 18 or 19) filed with the Secretary of State.

## EXTENSIONS OF TIME TO FILE AVAILABLE

Federal law provides that corporations can receive from the IRS a 6-month extension of time to file their federal corporate income tax returns (federal Form 1120 series) by filing Form 7004, Application for Automatic Extension of Time to File Corporate Income Tax Return. Individuals can receive a federal 4-month extension of time to file their federal individual income tax return (Form 1040) by filing Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. These federal extensions also extend the time for filing the corresponding Wisconsin return if attached to the Wisconsin return.

If a federal extension of time to file is not requested, a 30-day Wisconsin extension of time to file a Wisconsin return may be requested.

## INFORMATION OR INQUIRIES?

**Madison - Main Office**  
Area Code (608)

Beverage, Motor Fuel,  
Cigarette, Tobacco Products ... 266-6701